## **INSTRUCTIONS**

# FOR KENTUCKYTAX REGISTRATION APPLICATION

# FOR WITHHOLDING, CORPORATION, SALES AND USE TAXES, AND MOTOR VEHICLE TIRE FEE

#### INTRODUCTION

This form will allow you to apply for: (1) employer's Kentucky withholding, (2) corporation income and license, (3) sales and use, and (4) motor vehicle tire fee. This form *does not* include registration for Unemployment Insurance or Workers' Compensation Insurance. Contact the Business Information Clearinghouse toll free at 1-800-626-2250 (In Kentucky) or (502) 564-4252 (Outside Kentucky) to obtain information on these taxes.

Sections A, E and F of the application must be completed by all applicants.

#### SECTION A—GENERAL INFORMATION

Question 2—Tax(es) for Which Registration is Applied

EMPLOYER'S KENTUCKY WITHHOLDING TAX: Every employer incorporated in Kentucky, doing business in Kentucky or subject to the jurisdiction of Kentucky in any manner and making payments of wages subject to withholding shall deduct, withhold and pay to the Department of Revenue the Kentucky income tax required to be withheld. Generally, officers of a corporation, including S corporations, are considered to be employees for purposes of withholding.

**Note:** Withholding registration covers only Kentucky individual income tax required to be withheld by employers; this registration does not include withholding on wages for a local tax. Contact the appropriate local authority for information and registration.

SALES AND USE TAX: Every person must have a permit who sells at retail or wholesale; rents or leases tangible personal property to consumers; purchases property for resale; charges taxable admissions; rents lodgings to transients; sells water, gas or electricity or furnishes sewer or communications services. Any salesman or manufacturer's agent, who solicits orders for a nonresident seller not registered in Kentucky, or any person engaged in business in Kentucky is required to register and collect use tax under KRS 139.340 must obtain a permit.

Resident nonprofit, charitable, religious and educational (except as noted below) institutions that qualify as exempt purchasers must also obtain a permit if they regularly make sales to consumers.

**Note:** Sales tax does not apply to sales made by elementary or secondary schools or by nonprofit clubs or groups sponsored by or affiliated with elementary and secondary schools, provided that the proceeds from the sales are used solely for the benefit of the students of the schools. These organizations are not required to obtain a permit.

Any person buying a business may incur a tax liability on the purchase of the business assets or become personally liable for the prior sales tax liability of the seller. It may be necessary for the purchaser to withhold a portion of the sales price until verification has been furnished by the seller that tax liabilities have been paid or do not exist. Therefore, it is important that anyone purchasing a business obtain a copy of Kentucky Revised Statutes 139.670 and 139.680 to determine his/her responsibility and potential liability in such transactions. Copies are available at www.revenue.ky.gov, by writing the Department of Revenue, Sales Tax Section, P.O. Box 1274, Frankfort, Kentucky 40602-1274, by calling (502) 564-5170 or by contacting any Kentucky taxpayer service center listed in these instructions.

CONSUMER'S USE TAX: Persons not engaged in making sales but who regularly purchase tangible personal property for use in business operations from out-of-state sellers not registered for collection of Kentucky sales and use tax should obtain a consumer's registration account number. This account is to be used to report and pay the applicable use tax on such purchases directly to the Department of Revenue. Examples of such business operations are: construction contractors, cleaners, advertising agencies, launderers, radio and TV stations, TV cable companies, funeral homes, plumbing, heating and air conditioning contractors, lawyers, accountants and other professional service providers.

CORPORATION INCOME AND LICENSE TAX: Corporations required to obtain an account number are those corporations: (a) organized under the laws of this state, (b) having their commercial domicile in this state and (c) every foreign corporation owning or leasing property in this state, having one or more individuals employed or subject to unemployment insurance tax in this state. Banks and trust companies, insurance companies, building and loan associations, corporations exempted by Internal Revenue Code Section 501 and religious, educational, charitable and like corporations not conducted for profit are not required to register for corporation income and license

tax. Public service companies subject to ad valorem tax (KRS 136.120) are exempt from Kentucky license tax. However, such companies are required to register for corporation income tax purposes.

Note to Corporations Exempt from Federal Income Taxation: Corporations which are exempt from federal income taxation under Section 501 of the Internal Revenue Code must complete Section A and answer questions 1—3 in Section D. A copy of the determination of exemption letter issued by the IRS must be attached to the application.

## **Question 9—NAICS**

Enter your primary NAICS code. The North American Industry Classification System (NAICS) is used to classify a business based on the activity that produces the largest percentage of "total receipts." If Internet access is available, visit <a href="https://www.census.gov/epcd/www/naicstab.htm">www.census.gov/epcd/www/naicstab.htm</a> to view listings of classification codes. If you do not have Internet access, a shortened list of NAICS codes is included for review. You must provide a brief description of the nature of the business performed in Kentucky.

## SECTION C—SALES AND USE TAX

## Question 4—Tire Sales

MOTOR VEHICLE TIRE FEE: Retail businesses which sell new tires for motor vehicles are subject to the Motor Vehicle Tire Fee of \$1 per tire. For more information, contact the Miscellaneous Excise Tax Section, Department of Revenue, Station 62, Frankfort, Kentucky 40620, or call (502) 564-6823. If you are required to register for this fee, mark question 4 in Section C of the application "Yes."

## SECTION D—CORPORATION

## **Question 4—Affiliated Group**

An affiliated group includes any corporation that owns directly or indirectly 80 percent or more of the voting stock of any other member of the group or any member of the group whose voting stock is owned 80 percent or more directly or indirectly by any one or more members of the group.

## SECTION F—RESPONSIBLE PARTY

All applicants must complete this section. Include the full title in the appropriate column. If the responsible party is a managing partner of an LLP or a managing member of an LLC, make sure that "managing" is included before partner or member.

## TAXPAYER ASSISTANCE

Assistance in completing this form may be obtained by calling the Department of Revenue at **(502) 564-3306** or one of the following Kentucky taxpayer service centers.

Ashland

(606) 920-2037

Bowling Green

(270) 746-7470

Central Kentucky (Frankfort)

(502) 564-4581 (Taxpayer Assistance)

Corbin

(606) 528-3322

Hopkinsville

(270) 889-6521

Louisville

(502) 595-4512

Northern Kentucky (Florence)

(859) 371-9049

Owensboro

(270) 687-7301

Paducah

(270) 575-7148

Pikeville

(606) 433-7675

Mail completed application to:

Kentucky Department of Revenue

P.O. Box 299

Frankfort, Kentucky 40602-0299

## **TAXPAYER OMBUDSMAN**

If you have any complaints, problems or questions regarding your rights as a Kentucky taxpayer, you may call the Office of Taxpayer Ombudsman at (502) 564-7822 or write to the Ombudsman at P.O. Box 930, Frankfort, Kentucky 40602-0930.

#### Kentucky Department of Revenue Mission Statement

The mission of the Kentucky Department of Revenue is to . . .

Provide courteous, accurate and efficient services for the benefit of the Commonwealth and administer Kentucky tax laws in a fair and impartial manner.

The Kentucky Department of Revenue does not discriminate on the basis of race, color, national origin, sex, religion, age or disability in employment or the provision of services.

## **NAICS Code**

This list of principal business activities is designed to classify an entity by the type of activity in which it is engaged. These principal business activity descriptions are based on the North American Industry Classification System. Using the list of activities below, determine from which activity the company derives the largest percentage of its "total receipts." If the company purchases raw materials and supplies them to a subcontractor to produce the finished product, but retains title to the product, the company is considered a manufacturer and must use one of the manufacturing codes. Enter the code, from this list, of your principal business activity in the section of the application titled "NAICS Code." If internet access is available, visit <a href="https://www.census.gov/epcd/www/naicstab.htm">www.census.gov/epcd/www/naicstab.htm</a> to view listings of classification codes.

Classific	cation codes.						
AGRICULTURE, FORESTRY, FISHING AND HUNTING		Heavy and Civil Engineering Construction		Wood Product Manufacturing 321110 Sawmills & Wood		332510 332610	Hardware Mfg Spring & Wire Product Mfg
Crop Pro	duction	237100	Utility System Construction		Preservation	332700	Machine Shops; Turned
111100	Oilseed & Grain Farming	237210	Land Subdivision	321210	Veneer, Plywood, &		Product; & Screw, Nut &
111210	Vegetable & Melon Farming	237310	Highway, Street, & Bridge		Engineered Wood Product		Bolt Mfg
	(including potatoes & yams)		Construction		Mfg	332810	Coating, Engraving, Heat
111300	Fruit & Tree Nut Farming	237990	Other Heavy & Civil	321900	Other Wood Product Mfg		Treating, & Allied Activities
111400	Greenhouse, Nursery, &		Engineering Construction	D		332900	Other Fabricated Metal
	Floriculture Production	Specialty	Trade Contractors		anufacturing		Product Mfg
111900	Other Crop Farming	238100	Foundation, Structure, &	322100	Pulp, Paper, & Paperboard	Machine	ry Manufacturing
111700	(including tobacco, cotton,	230100	Building Exterior Contrac-		Mills	333100	Agriculture, Construction,
	sugarcane, hay, peanut,		tors (including framing	322200	Converted Paper Product	333100	& Mining Machinery Mfg
	sugar beet & all other		carpentry, masonry, glass,		Mfg	333200	Industrial Machinery Mfg
	crop farming)		roofing, & siding)	Drinting	and Related Support	333310	Commercial & Service
		238210	Electrical Contractors	Activities		333310	Industry Machinery Mfg
	roduction	238220	Plumbing, Heating, & Air-	323100	Printing & Related Support	333410	Ventilation, Heating,
112111	Beef Cattle Ranching &	230220	Conditioning Contractors	323100	Activities	333410	Air-Conditioning, &
	Farming	238290	Other Building Equipment		Activities		Commercial Refrigeration
112112	Cattle Feedlots	230270		Petroleui	m and Coal Products		
112120	Dairy Cattle & Milk	220200	Contractors	Manufac		222510	Equipment Mfg
	Production	238300	Building Finishing	324110	Petroleum Refineries	333510	Metalworking Machinery
112210	Hog & Pig Farming		Contractors (including	02	(including integrated)	222/10	Mfg
112300	Poultry & Egg Production		drywall, insulation,	324120	Asphalt Paving, Roofing &	333610	Engine, Turbine & Power
112400	Sheep & Goat Farming		painting, wallcovering,		Saturated Materials Mfg		Transmission Equipment
112510	Animal Aquaculture		flooring, tile, & finish	324190	Other Petroleum & Coal	222222	Mfg
	(including shellfish &	000000	carpentry)	1 52 11 / 5	Products Mfg	333900	Other General Purpose
	finfish farms & hatcheries)	238900	Other Specialty Trade	1	Judoto iving		Machinery Mfg
112900	Other Animal Production		Contractors (including site	Chemica	l Manufacturing	Compute	er and Electronic Product
Coroctus.			preparation)	325100	Basic Chemical Mfg	Manufac .	
113110	and Logging Timber Tract Operations	MANUFA	CTURING	325200	Resin, Synthetic Rubber,	334110	Computer & Peripheral
	Forest Nurseries &	Food Ma	nufacturing	1	& Artificial & Synthetic		Equipment Mfg
113210		311110	Animal Food Mfg		Fibers & Filaments Mfg	334200	Communications
	Gathering of Forest	311100	Grain & Oilseed Milling	325300	Pesticide, Fertilizer &		Equipment Mfg
112210	Products	311200	Sugar & Confectionery		Other Agricultural	334310	Audio & Video
113310	Logging	311300	Product Mfg		Chemical Mfg		Equipment Mfg
Fishing, F	Hunting and Trapping	311400	Fruit & Vegetable	325410	Pharmaceutical & Medicine	334410	Semiconductor & Other
114110	Fishing	311400	Preserving & Specialty		Mfg		Electronic Component Mfg
114210	Hunting & Trapping		Food Mfg	325500	Paint, Coating, & Adhesive	334500	Navigational, Measuring,
Support	Activities for Agriculture and	311500	Dairy Product Mfg		Mfg		Electromedical, & Control
Forestry	notivities for Agriculture and	311610	Animal Slaughtering and	325600	Soap, Cleaning Compound		Instruments Mfg
115110	Support Activities for	311010			& Toilet Preparation Mfg	334610	Manufacturing &
113110	Crop Production (including	311710	Processing Seafood Product	325900	Other Chemical Product &	00.0.0	Reproducing Magnetic &
	cotton ginning, soil	311710			Preparation Mfg		Optical Media
	preparation, planting, &	311800	Preparation & Packaging Bakeries & Tortilla Mfg	DI4:			•
	cultivating)	311900	Other Food Mfg (including		and Rubber Products		I Equipment, Appliance and
115210	Support Activities for	311700		Manufac			ent Manufacturing
113210	Animal Production		coffee, tea, flavorings &	326100	Plastics Product Mfg	335100	Electric Lighting Equip-
115310	Support Activities for		seasonings)	326200	Rubber Product Mfg	005000	ment Mfg
113310	Forestry		and Tobacco Product	Nonmeta	allic Mineral Product	335200	Household Appliance Mfg
	1 Orestry	Manufact	turing	Manufac	turing	335310	Electrical Equipment Mfg
MINING		312110	Soft Drink & Ice Mfg	327100	Clay Product & Refractory	335900	Other Electrical Equipment
211110	Oil & Gas Extraction	312120	Breweries		Mfg		& Component Mfg
212110	Coal Mining	312130	Wineries	327210	Glass & Glass Product Mfg	Transpor	rtation Equipment
212200	Metal Ore Mining	312140	Distilleries	327300	Cement & Concrete	Manufac .	
212310	Stone Mining & Quarrying	312200	Tobacco Manufacturing	1	Product Mfg	336100	Motor Vehicle Mfg
212320	Sand, Gravel, Clay, &	Textile M	lills and Textile Product Mills	327400	Lime & Gypsum Product	336210	Motor Vehicle Body &
	Ceramic & Refractory	313000	Textile Mills		Mfg		Trailer Mfg
	Minerals Mining &	314000	Textile Product Mills	327900	Other Nonmetallic Mineral	336300	Motor Vehicle Parts Mfg
	Quarrying			1	Product Mfg	336410	Aerospace Product & Parts
212390	Other Nonmetallic Mineral		Manufacturing	Drimani	Motal Manufacturina		Mfg
,	Mining & Quarrying	315100	Apparel Knitting Mills		Metal Manufacturing	336510	Railroad Rolling Stock Mfg
213110	Support Activities for	315210	Cut & Sew Apparel	331110	Iron & Steel Mills &	336610	Ship & Boat Building
_10110	Mining	045000	Contractors	221200	Ferroalloy Mfg	336990	Other Transportation
	3	315220	Men's & Boys' Cut & Sew	331200	Steel Product Mfg from		Equipment Mfg
UTILITIES	5	045000	Apparel Mfg	221210	Purchased Steel	Furnitura	e and Related Product
221100	Electric Power Generation,	315230	Women's & Girls' Cut &	331310	Alumina & Aluminum	Manufac	
	Transmission &	215000	Sew Apparel Mfg	221400	Production & Processing	337000	Furniture & Related
	Distribution	315290	Other Cut & Sew Apparel	331400	Nonferrous Metal (except	337000	Product Manufacturing
221210	Natural Gas Distribution	045000	Mfg	1	Aluminum) Production &		ŭ
221300	Water, Sewage & Other	315990	Apparel Accessories &	221500	Processing		neous Manufacturing
Systems Systems		Other Apparel Mfg		331500 Foundries		339110	Medical Equipment &
		Leather and Allied Product		Fabricated Metal Product			Supplies Mfg
CONSTRUCTION		Manufac		Manufac		339900	Other Miscellaneous
Construc	tion of Buildings	316110	Leather & Hide Tanning &	332110	Forging & Stamping		Manufacturing
236110	Residential Building		Finishing	332210	Cutlery & Handtool Mfg	WHOLFS	SALE TRADE
-	Construction	316210	Footwear Mfg (including	332300	Architectural & Structural		
236200	Nonresidential Building	]	rubber & plastics)		Metals Mfg		t Wholesalers, Durable Goods
	Construction	316990	Other Leather & Allied	332400	Boiler, Tank & Shipping	423100	Motor Vehicle & Motor
			Product Mfg	1	Container Mfg		Vehicle Parts & Supplies
		1	7		J		

423200 423300	Furniture & Home Furnishings Lumber & Other	445120 445210	Convenience Stores Meat Markets	TRANSPO	ORTATION AND		Service Providers, Web ortals, and Data Processing
	Construction Materials	445220	Fish & Seafood Markets		and Water Transportation	Services	
423400	Professional & Commercial Equipment & Supplies	445230 445291	Fruit & Vegetable Markets Baked Goods Stores	481000	Air Transportation  Air Transportation	518111 518112	Internet Service Providers Web Search Portals
423500	Metal & Mineral (except Petroleum)	445291	Confectionery & Nut Stores	482110 483000	Rail Transportation Water Transportation	518112	Data Processing, Hosting, & Related Services
423600	Electrical & Electronic Goods	445299	All Other Specialty Food		ansportation	Other Info	ormation Services
423700	Hardware, & Plumbing & Heating Equipment & Supplies	445310	Stores Beer, Wine, & Liquor Stores	484110	General Freight Trucking, Local	519100	Other Information Services (including news syndicates
423800	Machinery, Equipment, & Supplies		nd Personal Care Stores	484120 484200	General Freight Trucking, Long-distance Specialized Freight		& libraries)
423910	Sporting & Recreational	446110 446120	Pharmacies & Drug Stores Cosmetics, Beauty	404200	Trucking	FINANCE	AND INSURANCE
423920	Goods & Supplies Toy & Hobby Goods &		Supplies, & Perfume Stores	Transit a	nd Ground Passenger		ry Credit Intermediation
423720	Supplies	446130 446190	Optical Goods Stores Other Health & Personal	Transpor		522110 522120	Commercial Banking Savings Institutions
423930 423940	Recyclable Materials Jewelry, Watch, Precious	1 10170	Care Stores	485110 485210	Urban Transit Systems Interurban & Rural Bus	522130	Credit Unions
423940	Stone, & Precious Metals		Stations		Transportation	522190	Other Depository Credit Intermediation
423990	Other Miscellaneous Durable Goods	447100	Gasoline Stations (including convenience	485310 485320	Taxi Service Limousine Service	Nondeno	sitory Credit Intermediation
			stores with gas)	485410	School & Employee Bus	522210	Credit Card Issuing
Merchan Goods	nt Wholesalers, Nondurable	Clothing	and Clothing Accessories	485510	Transportation Charter Bus Industry	522220	Sales Financing
424100	Paper & Paper Products	Stores	· ·	485990	Other Transit & Ground	522291 522292	Consumer Lending Real Estate Credit
424210 424300	Drugs & Druggists' Sundries Apparel, Piece Goods, &	448110 448120	Men's Clothing Stores Women's Clothing Stores	<b>.</b>	Passenger Transportation		(including mortgage
424300	Notions	448130	Children's & Infants'	486000	Transportation Pipeline Transportation	522293	bankers & originators) International Trade
424400	<b>Grocery &amp; Related Products</b>	448140	Clothing Stores Family Clothing Stores	1	Sightseeing Transportation		Financing
424500 424600	Farm Product Raw Materials Chemical & Allied Products	448150	Clothing Accessories	487000	Scenic & Sightseeing	522294	Secondary Market Financing
424700	Petroleum & Petroleum	448190	Stores Other Clothing Stores		Transportation	522298	All Other Nondepository
424800	Products Beer, Wine, & Distilled	448210	Shoe Stores	<b>Support</b> 488100	Activities for Transportation Support Activities for Air		Credit Intermediation
	Alcoholic Beverages	448310 448320	Jewelry Stores		Transportation	Activities Intermed	Related to Credit
424910 424920	Farm Supplies Book, Periodical, &	440320	Luggage & Leather Goods Stores	488210	Support Activities for Rail Transportation	522300	Activities Related to Credit
727720	Newspapers	Sporting	Goods, Hobby, Book and	488300	Support Activities for		Intermediation (including
424930	Flower, Nursery Stock, & Florists' Supplies	Music St	ores	488410	Water Transportation Motor Vehicle Towing	Cisi -	loan brokers)
424940	Tobacco & Tobacco Products	451110 451120	Sporting Goods Stores Hobby, Toy, & Game	488490	Other Support Activities		s, Commodity Contracts, r Financial Investments and
424950	Paint, Varnish, & Supplies	451120	Stores	400510	for Road Transportation	Related A	Activities
424990	Other Miscellaneous Nondurable Goods	451130	Sewing, Needlework, &	488510	Freight Transportation Arrangement	523110	Investment Banking & Securities Dealing
Wholesa	le Electronic Markets and	451140	Piece Goods Stores Musical Instrument &	488990	Other Support Activities	523120	Securities Brokerage
<b>Agents</b> <i>a</i> 425110	and Brokers Business to Business	451211	Supplies Stores Book Stores	Couriers	for Transportation and Messengers	523130	Commodity Contracts Dealing
423110	Electronic Markets	451212	News Dealers &	492110	Couriers	523140	Commodity Contracts
425120	Wholesale Trade Agents &	451220	Newsstands Prerecorded Tape,	492210	Local Messengers & Local	523210	Brokerage Securities & Commodity
Brokers RETAIL TRADE		451220	Compact Disc, & Record	Worshou	Delivery		Exchanges
	ehicle and Parts Dealers	Stores		493100	using and Storage Warehousing & Storage	523900	Other Financial Investment Activities (including
441110	New Car Dealers		Merchandise Stores		(except lessors of mini-		portfolio management &
441120 441210	Used Car Dealers Recreational Vehicle Dealers	452110 452900	Department stores Other General Merchan-		warehouses & selfstorage units)		investment advice)
441221	Motorcycle Dealers	102700	dise Stores	INFORM	·	Insurance Activities	e Carriers and Related
441222 441229	Boat Dealers All Other Motor Vehicle	Miscella	neous Store Retailers	_	ng Industries	524140	Direct Life, Health, &
	Dealers	453110	Florists	511110	Newspaper Publishers		Medical Insurance &
441300	Automotive Parts,	453210	Office Supplies & Stationery Stores	511120 511130	Periodical Publishers Book Publishers	524150	Reinsurance Carriers Direct Insurance &
Furnitur	Accessories, & Tire Stores e and Home Furnishings Stores	453220	Gift, Novelty, & Souvenir	511140	Database & Directory		Reinsurance (except Life,
442110	Furniture Stores	453310	Stores Used Merchandise Stores	511190	Publishers Other Publishers	524210	Health & Medical) Carriers Insurance Agencies &
442210	Floor Covering Stores Window Treatment Stores	453910	Pet & Pet Supplies Stores	511190	Software Publishers		Brokerages
442291 442299	All Other Home Furnishings	453920 453930	Art Dealers Manufactured (Mobile)		Picture and Sound Recording	524290	Other Insurance Related Activities
	Stores		Home Dealers	Industrie 512100	es Motion Picture & Video	Funds Tr	rust and Other Financial
	ics and Appliance Stores	453990	All Other Miscellaneous Store Retailers (including	312100	Industries (except video	Vehicles	
443111 443112	Household Appliance Stores Radio, Television, & Other		tobacco, candle, & trophy	E12200	rental)	525100	Insurance & Employee Benefit Funds
442120	Electronics Stores		shops)	512200	Sound Recording Industries	525910	Open-End Investment
443120 443130	Computer & Software Stores Camera & Photographic		Retailers	Broadcas	sting (except Internet)		Funds (Form 1120-RIC)
	Supplies Stores	454110	Electronic Shopping & Mail-Order Houses	515100	Radio & Television	525920	Trusts, Estates, & Agency Accounts
	Material and Garden	454210	Vending Machine	515210	Broadcasting Cable & Other Subscription	525930	Real Estate Investment
<b>Equipme</b> 444110	ent and Supplies Dealers Home Centers	454311	Operators Heating Oil Dealers		Programming	525990	Trusts (Form 1120-REIT) Other Financial Vehicles
444120	Paint & Wallpaper Stores	454311	Liquefied Petroleum Gas		Publishing and Broadcasting		TATE AND RENTAL AND
444130 444190	Hardware Stores Other Building Material	454319	(Bottled Gas) Dealers Other Fuel Dealers	516110	Internet Publishing & Broadcasting	LEASING	
	Dealers	454319	Other Direct Selling	Telecom	munications	Real Esta	te
444200	Lawn & Garden Equipment & Supplies Stores		Establishments (including	517000	Telecommunications	531110	Lessors of Residential
Food and	d Beverage Stores		door-to-door retailing, frozen food plan providers,		(including paging, cellular, satellite, cable & other	531114	Buildings & Dwellings Cooperative Housing
445110	Supermarkets and Other		party plan merchandisers,		program distribution,	531114	Lessors of Nonresidential
	Grocery (except Conve- nience) Stores		& coffee-break service providers)		resellers, & other telecom- munications)		Buildings (except Mini-
	11101100/ 310103	i	1/	I		I	warehouses)

531130	Lessors of Miniwarehouses	541930	Translation &	621399	Offices of All Other	721120	Casino Hotels
531190	& Self-Storage Units Lessors of Other Real	541940	Interpretation Services Veterinary Services		Miscellaneous Health Practitioners	721191 721199	Bed & Breakfast Inns All Other Traveler
531210	Estate Property Offices of Real Estate	541990	All Other Professional, Scientific, & Technical	Outpatie	nt Care Centers	721210	Accommodation RV (Recreational Vehicle)
	Agents & Brokers		Services	621410 621420	Family Planning Centers Outpatient Mental Health &	721210	Parks & Recreational
531310	Real Estate Property Managers	MANAGI	EMENT OF COMPANIES	021420	Substance Abuse Centers	721310	Camps Rooming & Boarding
531320	Offices of Real Estate		G COMPANIES)	621491 621492	HMO Medical Centers Kidney Dialysis Centers	/2.0.0	Houses
531390	Appraisers Other Activities Related to	551111	Offices of Bank Holding	621493	Freestanding Ambulatory		rvice and Drinking Places
	Real Estate	FF1110	Companies		Surgical & Emergency Centers	722110 722210	Full-Service Restaurants Limited-Service Eating
	nd Leasing Services	551112	Offices of Other Holding Companies	621498	All Other Outpatient Care		Places
532100	Automotive Equipment Rental & Leasing	ADMINIS	STRATIVE AND SUPPORT	1	Centers	722300	Special Food Services (including food service
532210	Consumer Electronics &		STE MANAGEMENT AND	Medical a 621510	and Diagnostic Laboratories  Medical & Diagnostic		contractors & caterers)
532220	Appliances Rental Formal Wear & Costume	REMEDIA	ATION SERVICES	021310	Laboratories	722410	Drinking Places (Alcoholic Beverages)
532230	Rental Video Tape & Disc Rental		trative and Support Services	Home He	ealth Care Services	OTHERS	SERVICES
532290	Other Consumer Goods	561110	Office Administrative Services	621610	Home Health Care Services		
532310	Rental General Rental Centers	561210	Facilities Support Services		nbulatory Health Care	<b>Repair a</b> i   811110	nd Maintenance Automotive Mechanical &
532400	Commercial & Industrial	561300 561410	Employment Services Document Preparation	Services 621900	Other Ambulatory Health		Electrical Repair &
	Machinery & Equipment Rental & Leasing	561420	Services Telephone Call Centers		Care Services (including	811120	Maintenance Automotive Body, Paint,
Laccore	of Nonfinancial Intangible	561420	Business Service Centers		ambulance services & blood & organ banks)	044400	Interior, & Glass Repair
Assets (e	xcept copyrighted works)		(including private mail centers & copy shops)	Hospitals		811190	Other Automotive Repair & Maintenance (including
533110	Lessors of Nonfinancial Intangible Assets (except	561440	Collection Agencies	622000	Hospitals		oil change & lubrication shops & car washes)
	copyrighted works)	561450 561490	Credit Bureaus Other Business Support	Nursing a	and Residential Care	811210	Electronic & Precision
	SIONAL, SCIENTIFIC AND	00.170	Services (including	Facilities 623000	Nursing & Residential Care		Equipment Repair & Maintenance
TECHNIC	AL SERVICES		repossession services, court reporting, &	023000	Facilities	811310	Commercial & Industrial
Legal Ser 541110	vices Offices of Lawyers	F/1F00	stenotype services)	Social As	ssistance		Machinery & Equipment (except Automotive &
541110	Other Legal Services	561500	Travel Arrangement & Reservation Services	624100	Individual & Family Services		Electronic) Repair &
Accounti	ng, Tax Preparation,	561600	Investigation & Security Services	624200	Community Food &	811410	Maintenance Home & Garden Equipment
Bookkeep 541211	ping and Payroll Services Offices of Certified Public	561710	Exterminating & Pest		Housing, & Emergency & Other Relief Services		& Appliance Repair &
341211	Accountants	561720	Control Services Janitorial Services	624310	Vocational Rehabilitation	811420	Maintenance Reupholstery & Furniture
541213 541214	Tax Preparation Services Payroll Services	561730	Landscaping Services	624410	Services Child Day Care Services	811430	Repair Footwear & Leather Goods
541219	Other Accounting Services	561740	Carpet & Upholstery Cleaning Services	ARTS EN	NTERTAINMENT AND		Repair
	Architectural, Engineering and Related Services		Other Services to Buildings	RECREAT		811490	Other Personal & House- hold Goods Repair &
541310	Architectural Services	561900	& Dwellings Other Support Services	Performi	ng Arts, Spectator Sports	1	Maintenance
541320	Landscape Architecture Services		(including packaging & labeling services, &	and Relate 711100	ted Industries		and Laundry Services
541330	Engineering Services		convention & trade show	711100	Performing Arts Companies	812111 812112	Barber Shops Beauty Salons
541340 541350	Drafting Services Building Inspection Services		organizers)	711210	Spectator Sports (including sports clubs & racetracks)	812113	Nail Salons
541360	Geophysical Surveying &		anagement and	711300	Promoters of Performing	812190	Other Personal Care Services (including diet &
541370	Mapping Services Surveying & Mapping (except	562000	tion Services Waste Management &		Arts, Sports, & Similar Events	812210	weight reducing centers) Funeral Homes & Funeral
	Geophysical) Services		Remediation Services	711410	Agents & Managers for	012210	Services
541380	Testing Laboratories	EDUCAT	IONAL SERVICES		Artists, Athletes, Enter- tainers, & Other Public	812220 812310	Cemeteries & Crematories Coin-Operated Laundries
Specialize 541400	ed Design Services Specialized Design Services	611000	Educational Services	711510	Figures Independent Artists,		& Drycleaners
	(including interior, industrial,	000	(including schools,	711310	Writers, & Performers	812320	Drycleaning & Laundry Services (except Coin-
Compute	graphic, & fashion design)  r Systems Design and Related		colleges, & universities)	Museum	s, Historical Sites and	012220	Operated) Linen & Uniform Supply
Services	, c	HEALTH ASSISTA	CARE AND SOCIAL		stitutions	812330 812910	Pet Care (except
541511	Custom Computer Programming Services			1 / 12 100	Museums, Historical Sites, & Similar Institutions	812920	Veterinary) Services Photofinishing
541512	Computer Systems Design	Offices o 621111	f Physicians and Dentists Offices of Physicians	Amusem	ent, Gambling and	812930	Parking Lots & Garages
541513	Services Computer Facilities	021111	(except mental health	Recreation	on Industries	812990	All Other Personal Services
	Management Services	621112	specialists) Offices of Physicians,	713100	Amusement Parks & Arcades		US, GRANTMAKING, CIVIC,
541519	Other Computer Related Services		Mental Health Specialists	713200 713900	Gambling Industries Other Amusement &		SIONAL AND SIMILAR ZATIONS
Other Pro	ofessional, Scientific and	621210	Offices of Dentists	/ 13700	Recreation Industries		
Technical	I Services		f Other Health Practitioners		(including golf courses, skiing facilities, marinas,	813000	Religious, Grantmaking, Civic, Professional, &
541600	Management, Scientific, & Technical Consulting Services	621310 621320	Offices of Chiropractors Offices of Optometrists		fitness centers, & bowling		Similar Organizations
		621330	Offices of Mental Health		centers)	4	(including condominium and homeowners
541700	Scientific Research &	021330					
541700 541800		021330	Practitioners (except Physicians)		MODATION AND FOOD S		associations)
541800	Scientific Research & Development Services Advertising & Related Services	621340	Practitioners (except Physicians) Offices of Physical,	SERVICE	S		associations)
	Scientific Research & Development Services Advertising & Related		Practitioners (except Physicians)		S		associations)